

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

CENTRAL EXCISE APPEAL NO. 43 OF 2025

Commissioner Of Cgst And Central ExcisePETITIONER
Daman Commissionerate

V/S

Kalpana Industries LimitedRESPONDENT

Ms. Niyati Mankad with Priyanka Singh for Appellant
Mr. Jas Sanghvi i/b PDS Legal for Respondent

**CORAM : HON'BLE SHRI JUSTICE B.P.
COLABAWALLA &
HON'BLE SHRI JUSTICE FIRDOSH
PHIROZE POONIWALLA, JJ**

DATE : 15th April, 2026

P.C. :

S. O. to 17/06/2026 .

(ASSOCIATE)